TRANSLATORS' EXPLANATORY NOTE
The English content of this report is a free translation of the statutory auditor's limited assurance report on the sustainability statement of the below-mentioned Polish Company. In Poland the sustainability statement as well as the auditor's report should be prepared and presented in Polish language and in accordance with Polish legislation, and the sustainability standards generally adopted in Poland.
The accompanying translation has not been reclassified or adjusted in any way to conform to the accounting principles generally accepted in countries other than Poland, but certain terminology current in Anglo-Saxon countries has been adopted to the extent practicable. In the event of any discrepancies in interpreting the terminology, the Polish language version is binding.

# Independent statutory auditor's limited assurance report on the sustainability statement

To the General Shareholders' Meeting and the Supervisory Board of ENEA S.A.

## Opinion

We have conducted a limited assurance engagement on the sustainability statement of ENEA S.A. (the „Company") prepared as of 31 December 2024 and for the year then ended and included chapter 10 "The Management Board's Report on the activities of ENEA S.A and of the ENEA Group in 2024" (the "Sustainability statement of the capital group").

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- the Sustainability statement of the capital group is not compliant, in all material respects, with Chapter 6c of the Accounting Act of 29 September 1994 (the "Accounting Act"), as well as with the European Sustainability Reporting Standards (the "ESRS");
- the materiality assessment process conducted by the Company to identify information included in the Sustainability statement of the capital group ("Materiality Assessment Process") is not compliant, in all material respects, with the ESRS;
- the Sustainability statement of the capital group is not compliant, in all material respects, with the reporting requirements set out in Article 8 of the Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 (the "Taxonomy Regulation").

## Basis for opinion

We conducted our limited assurance engagement in accordance with National Standard on Assurance Services for Sustainability Reporting 3002PL - Limited assurance engagement on the sustainability statement (the"NSAE 3002PL") and, where appropriate, with National Standard on Assurance Engagements Other than Audits and Reviews 3000 (R) in the wording of International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information (the "NSAE 3000 (R)") adopted by the resolutions of the National Board of Statutory Auditors.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our responsibility under NSAE 3002PL and, where applicable, NSAE 3000(R) is further described in the Responsibilities of statutory auditor providing the sustainability statement assurance section.

**Our independence and quality management**

We have complied with the independence requirements and other ethical requirements set out in the "Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)" ("Code of ethics") adopted by resolution of the National Board of Statutory Auditors, which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior, as well as with the requirements contained in the Act of 11 May 2017 on Statutory Auditors, Audit Firms, and Public Oversight (the "Act on Statutory Auditors, Audit Firms and Public Oversight") and in EU Regulation No. 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public interest entities. We have fulfilled other ethical obligations in accordance with the aforementioned regulations and the Code of ethics.

Our firm applies the National Quality Control Standard 1 in the wording of the International Standard on Quality Management (PL) 1 – Quality Management for Companies that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements issued by the International Auditing and Assurance Standards Board and adopted by the resolution of the Council of the Polish Agency for Audit Oversight, as well as the provisions of the Act on Statutory Auditors, Audit Firms and Public Oversight. This standard requires us to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

## Responsibilities for the Sustainability statement of the capital group

The management of the Company is responsible for designing and conducting the Materiality Assessment Process in accordance with the ESRS, to identify information included in the Sustainability statement of the capital group in accordance with the ESRS and for disclosing this process in chapter 10.1.11 IRO-1 - Description of the process for identifying and assessing significant impacts, risks and opportunities to the Sustainability statement of the capital group. These responsibilities include, among others:

- understanding the context in which the Group's activities and business relationships take place and developing an understanding of its affected stakeholders;
- the identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- the assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- making assumptions that are reasonable in the circumstances.

Management of the Company is further responsible for preparation of the Sustainability statement of the capital group in accordance with Chapter 6c of the Accounting Act, including, among others, the following;

- compliance with the ESRS;
- compliance of the Sustainability statement of the capital group, including the disclosures in chapter 10.2.1 to the Sustainability statement of the capital group, with Article 8 of the Taxonomy Regulation;



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- designing, implementing, and maintaining internal control that the Company's management determines is necessary to enable the preparation of the Sustainability statement of the capital group that is free from material misstatements, whether due to fraud or error; and
- the selection and application of appropriate reporting methods of the Sustainability statement of the capital group and making assumptions and estimates that are reasonable in the circumstances.

The Supervisory Board of the Company is responsible for overseeing the reporting process of the Sustainability statement of the capital group.

**Inherent limitations in the preparation of the Sustainability statement of the capital group**

In reporting forward-looking information in accordance with the ESRS, the management of the Company is required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. Actual outcomes are likely to be different since anticipated events frequently do not occur as expected.

## Responsibilities of statutory auditor providing the sustainability statement assurance

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability statement of the capital group is free from material misstatements, whether due to fraud or error, and to issue a limited assurance report on the Sustainability statement of the capital group containing our opinion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of the Sustainability statement of the capital group as a whole.

As part of a limited assurance engagement in accordance with NSAE 3002PL and NSAE 3000 (R), we exercise professional judgment and maintain professional skepticism throughout the engagement.

Our responsibilities in respect of the Sustainability statement of the capital group, in relation to the Materiality Assessment Process, include:

- obtaining an understanding of the Materiality Assessment Process, but not for the purpose of providing a conclusion on the effectiveness of the Materiality Assessment Process, including the outcome of the Materiality Assessment Process;
- considering whether the information identified addresses the applicable disclosure requirements of the ESRS; and
- designing and performing procedures to evaluate whether the Materiality Assessment Process is consistent with the [Company's] description of its Materiality Assessment Process set out in note 10.1.11 IRO-1 - Description of the process for identifying and assessing significant impacts, risks and opportunities.

Our other responsibilities in respect of the Sustainability statement of the capital group include:

- identifying where material misstatements are likely to arise, whether due to fraud or error; and
- designing and performing procedures responsive to where material misstatements are likely to arise in the Sustainability statement of the capital group. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the Sustainability statement of the capital group. The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

The nature, timing and extent of procedures selected depend on professional judgement, including the identification of disclosures where material misstatements are likely to arise in the Sustainability statement of the capital group, whether due to fraud or error.

In conducting our limited assurance engagement, with respect to the Materiality Assessment Process, we:

- obtained an understanding of the Materiality Assessment Process by:
    - performing inquiries to understand the sources of the information used by management (e.g., stakeholder engagement, business plans and strategy documents);
    - reviewing the Company's internal documentation of its Materiality Assessment Process; and
- evaluated whether the evidence obtained from our procedures with respect to the Materiality Assessment Process implemented by the Company was consistent with the description of the Materiality Assessment Process set out in note 10.1.11 IRO-1 - Description of the process for identifying and assessing significant impacts, risks and opportunities.

In conducting our limited assurance engagement, with respect to the Sustainability statement of the capital group, we:

- obtained an understanding of the reporting process relevant to the preparation of the Sustainability statement of the capital group by obtaining understanding of the Group's control environment, processes, and information system relevant to the preparation of the Sustainability statement of the capital group, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
- evaluated whether the information identified by the Materiality Assessment Process is included in the Sustainability statement of the capital group;
- evaluated whether the structure and the presentation of the Sustainability statement of the capital group is in accordance with the ESRS;
- performed inquiries of the Company's employees involved in the preparation of the Sustainability statement of the capital group and analytical procedures on selected information in the Sustainability statement of the capital group;
- where applicable, compared disclosures in the Sustainability statement of the capital group with the corresponding disclosures in the consolidated financial statements and the management report of the Company and Group;
- evaluated the methods, assumptions and data for developing estimates and forward-looking information;



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- obtained an understanding of the Company's process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Sustainability statement of the capital group.

## Other matter

The comparative data as of 31 December 2023, and for the year then ended included in the Sustainability statement of the capital group was not subject to sustainability assurance. Our opinion is not modified in respect of this matter.

Acting on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company registered on the list of audit firms under number 144,

Original report is signed in Polish language

Borys Malinowski
Key Statutory Auditor providing the sustainability statement assurance
No. in the registry 12798

Poznań, 9 April 2025



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